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Changing or restructuring a company

Are you planning to change to another company type? If so, you might wish to transfer assets and liabilities from your old company to your new one.

Changing to a new company type involves a transfer. But in this case, you are not selling your company to an external party. To facilitate the restructuring of companies, there are exceptions to Sweden's tax regulations, in particular with regard to taxation of withdrawals and the return of reserves and funds.

The rules differ depending on the company type you currently have and the type to which you intend to change.

This section cover cases where you transfer assets at their value for tax purposes, which is normally the same value the assets had in your original company's accounts. The value for tax purposes is usually lower than the price you would have received had you sold the assets to an external party. If so, the restructuring has resulted in underpricing.

You can find out how to register your new company on the website [verksamt.se](#), under "Starting". You can also register your company on the site, under "My pages", if you have a Swedish e-identification. If you do not have an e-identification, or you are unable to use the Swedish Tax Agency's e-service at [verksamt.se](#), you can use the company registration form SKV 4620 ("Företagsregistrering", in Swedish). You can also use this form to apply for F-tax certification, to register for VAT or to register as an employer.

Bookkeeping

Regardless of which type of company you currently have, it is important that you close the books correctly when ceasing operations. You must prepare a final statement of accounts, even if you close the financial year in the middle of a business year. This means that the last financial year may be shorter than 12 months. Make sure to book the final business transactions and to keep the accounting information for at least seven years.

- [Verksamt.se External link.](#)

Om e-tjänster

För att göra det snabbare och enklare för dig som företagare har vi tagit fram en rad e-tjänster. (1:52 min)

- [Visa en textad version av filmen.](#)

Download forms

- [Företagsregistrering \(SKV 4620\)](#)

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